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**IN THE SPECIFICATION:**

On page 17, please amend paragraph 35 as follows:

--Figure 5 shows the stake bed 50 in the fully assembled hopper configuration with the hopper 51 defined by the platform 64, front tailgate 86 secured at both top and bottom, the side walls 60 and 62 and rear wall 58. Swing-out arms 120 are used in the extended flat bed configuration. In a preferred embodiment the swing-out arms 120 have a tubular member 122 welded to its hinge end which fits within a pair of hinge tabs 124. The tabs 124 have holes to allow a hinge pin 126 to fit through the hinge tabs 124 and through the tubular member 122 to support and hingedly attach the swing-out arms 122 to the subframe 56 66. The hinge pins 126 are held in place with a cotter pin or other fastener 128.--

On page 18, please amend paragraph 37 as follows:

--Referring now to Figures 3 and 6, with the side panels 60 and 62 removed, Figure 3 shows the stake bed assembly 50 in a normal flat bed configuration, without side panels or front tailgate. Figure 6 shows the stake bed assembly 50 partially assembled in the extended flat bed configuration. For each side panel 60 and 62, the clevis pin 132 is removed from the securing tabs 130 and the swing-out arm 120 is released and positioned at a

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right angle to the subframe ~~56~~ 66. The side panels 60 and 62 are lifted vertically to remove the panels from the vertical stakeholders 74 and slots 82 and away from the top of the platform 64. The side ~~panel~~ panels 60 and 62 are then oriented horizontally and the stake projections 72 of each side panel are fitted into a pair of horizontal stakeholders 140 which are positioned, preferably by welding, adjacent to and at right angles to the vertical stakeholders 74 on the subframe 66.--